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APR 17 2008

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appln. No. 10/590,329

Examiner : Coolman, Vaughn

Applicant: William C. Crutcher

Group Art Unit: 3618

dba Whitefield Company

Conf. No. : 8339

Filed: August 23, 2006

For: Convertible Barrow for Ground Level Loading

RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

April 17, 2008

Assistant Commissioner for Patents

Box Non-Fee Amendment

Washington D.C. 20231

Filed By Fax. 571-273-8300

Dear Sir:

**In response to the Notice of Non-Compliant Amendment dated March 20, 2008,
please amend the above entitled application as follows:**

Amendments to the Specification begin on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.